IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 16TH OCTOBER 2007 / 24TH ASWINA 1929

WP(C).No. 30481 of 2007(D)

PETITIONER:

M/S.FARM FRESH FOOD PROCESSORS, IX/563,
MASJID ROAD, PANAYIKULAM, ERNAKULAM
DISTRICT-683511. REP: BY ITS MANAGING PARTNER
M.A.ABDUL SALAM, S/O.ABDUL KARIM.

BY ADV. SRI.C.K.ABDUL RAHIM

RESPONDENTS:

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1. THE STATE OF KERALA,
REP: BY ITS SECRETARY TO TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. THE COMMERCIAL TAX OFFICER, NORTH PARUR.

3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT,
MATTANCHERY, KOCHI-2.

BY GOVT. PLEADER MR. K.P. PRADEEP.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 30481 OF 2007 - D
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Dated this the 16th October, 2007

J U D G M E N T

Against Exts.P4 and P5 assessment completed against the petitioner, Exts. P7 and P8 appeals along with Ext. P9 and P10 applications for condonation of delay have been filed. Though the petitioner has also filed Exts. P11 and P12 stay petitions, orders have not been passed either on the delay petitions or the stay petitions, but, however, revenue recovery proceedings have been initiated under Exts. P13 and P14 and hence this writ petition.

2. Though the counsel for the petitioner sought a stay of revenue recovery proceedings pending consideration of the appeals, making specific reference to Ext. P6 letter from the Director of Industries & Commerce, I am not in a position to entertain the request in view of Ext. P3 judgment and the condition imposed by this Court in relation to an earlier assessment.

3. Be that as it may, I dispose of this writ

petition directing that Exts. P7 and P8 appeals and Exts. P9 and P10 delay condonation petitions shall be considered by the appellate authority as expeditiously as possible, at any rate within a period of two months from the date of receipt of a copy of this judgment.

4. Although I am not inclined to pass an order of stay as stated above, I make it clear that if the appellate authority feels so, it is free to consider the same and pass orders thereon.

ANTONY DOMINIC,
JUDGE

jan/-